

FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2019

FINNEY COUNTY, KANSAS
Regulatory Basis Financial Statement
(Municipal and Selected Related Municipal Entities)

For the Year ended December 31, 2019

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Finney County, Kansas
Garden City, Kansas 67846

Report on the Financial Statements

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, and selected related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of and for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise Finney County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Finney County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the regulatory basis of accounting per the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of each fund of Finney County, Kansas, and selected related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of December 31, 2019, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Finney County, Kansas, and the related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

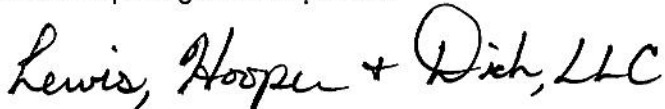
Other Matters

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 4 through 7 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Finney County, Kansas, as of and for the year ended December 31, 2018, (not presented herein), and have issued our report thereon dated July 3, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2018, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2020, on our consideration of Finney County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Finney County's internal control over financial reporting and compliance.



LEWIS, HOOPER & DICK, LLC

August 5, 2020

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Financial Statement

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

<u>Fund</u>	<u>Unencumbered Cash (Deficit) 01/01/19</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash (Deficit) 12/31/19</u>	<u>Add Payables and Encumbrances</u>	<u>Treasurer's Cash (Deficit) 12/31/19</u>
General Funds						
General	\$ 4,137,226	\$ 8,794,702	\$ 8,247,756	\$ 4,684,172	\$ 465,496	\$ 5,149,668
Special Purpose Funds						
Aging	11,791	359,152	352,000	18,943	-	18,943
Alcohol Programs	6,301	8,847	5,350	9,798	-	9,798
Ambulance	681,385	2,210,487	2,259,095	632,777	52,441	685,218
Bioterrorism Grant	54,666	32,966	13,421	74,211	310	74,521
Capital Improvement Program	1,531,060	1,104,459	1,204,941	1,430,578	92,693	1,523,271
Capital Improvement Reserve	1,735,504	359,612	351,983	1,743,133	22,487	1,765,620
Community Correction	319,494	655,065	659,601	314,958	13,043	328,001
Community Services Center	278,778	193,681	161,275	311,184	3,698	314,882
County Attorney's Training	23,614	4,498	4,856	23,257	-	23,257
County Employee Benefit	4,232,297	2,629,071	1,953,150	4,908,218	452,254	5,360,472
Economic Development	4,794	135,161	131,221	8,734	-	8,734
Economic Development Incentive	1,472,973	184,147	24,395	1,632,725	305	1,633,030
Finney County Fair Association	20,091	77,772	96,160	1,703	-	1,703
Free Fair and Fair Grounds	262,449	436,225	468,061	230,613	19,334	249,947
GIS	111,769	164,757	145,583	130,943	4,208	135,151
Guest Tax	39,687	956,214	995,901	-	-	-
Health	427,315	1,795,845	1,744,050	479,110	49,285	528,395
Historical Museum	7,539	215,785	210,000	13,324	-	13,324
Jail Commissary and Telephone	41,403	124,967	114,686	51,684	6,511	58,195
Juvenile Detention Center	142,656	1,350,999	1,493,655	-	37,337	37,337
Juvenile Detention Center Building	47,159	424,700	460,226	11,633	761	12,394
Law Enforcement	935,553	10,714,194	10,962,142	687,605	340,455	1,028,060
Library Maintenance	36,250	932,990	910,228	59,012	-	59,012
Intellectual Disability Services	8,069	209,404	205,000	12,473	-	12,473
Noxious Weed	98,080	541,309	448,975	190,414	68,986	259,400
Noxious Weed Capital Outlay	85,595	35,000	35,391	85,204	35,391	120,595
Oil & Gas Valuation Depletion Trust	3,252,782	481,017	557,117	3,176,682	-	3,176,682
Parks and Recreation	3,957	8,847	10,000	2,804	-	2,804
County Clerk's Technology	28,068	10,118	-	38,186	-	38,186
Register of Deeds' Technology	87,256	40,657	6,349	121,564	-	121,564
County Treasurer's Technology	20,797	10,118	10,700	20,215	-	20,215
Public Works	985,793	4,082,570	4,266,877	801,486	145,994	947,480
Special Alcohol and Drug	91	-	-	91	-	91
Special Highway Improvement	6,313,321	555,473	714,059	6,154,735	79,506	6,234,241
Special Road Machinery and Equipment	1,215,805	210,944	512,558	914,191	-	914,191
Sheriff's Crime Prevention	11,493	1,200	12,610	83	-	83
Sheriff's Special Account	8,168	6,800	5,000	9,968	-	9,968
Federal and State Forfeiture	47,741	16,436	8,225	55,952	-	55,952
State Drug Tax Assessment	1,136	31,621	19,657	13,100	-	13,100
Women, Infants and Children Grant	(111,752)	451,283	457,791	(118,260)	9,382	(108,878)
Youth Services	222,334	623,512	539,530	306,316	16,720	323,036
Youth Services Reinvestment Grant	96,381	23,397	43,180	76,598	997	77,595
Total Special Purpose	24,799,643	32,411,301	32,574,999	24,635,945	1,452,098	26,088,043
Capital Project Funds						
Correction Services Building	1,680,630	1,105,563	705,431	2,080,762	-	2,080,762
JB Road Sales Tax	-	1,325,351	1,325,351	-	-	-
Total Capital Project	1,680,630	2,430,914	2,030,782	2,080,762	-	2,080,762
Business Funds						
Landfill	667,264	190,537	122,669	735,132	291	735,423
Sewer District #1	318,385	92,123	61,123	349,385	3,983	353,348
Sewer District #2	18,500	47,831	63,336	2,995	2,167	5,162
Sewer District #3	32,914	89,766	82,777	39,903	18,730	58,633
Sewer District #3 Bond and Interest	(22,964)	57,608	47,300	(12,656)	-	(12,656)
Total Business	1,014,099	477,865	377,205	1,114,759	25,151	1,139,910
Trust Funds						
CDBG Revolving Loan Fund	344,313	28,531	944	371,900	-	371,900

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Unencumbered Cash (Deficit) 01/01/19	Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/19	Add Payables and Encumbrances	Treasurer's Cash (Deficit) 12/31/19
(continued)						
<u>Related Municipal Entities</u>						
Finney County Convention & Visitors Bureau	\$ 287,508	\$ 852,822	\$ 798,850	\$ 341,480	\$ 4,241	\$ 345,721
Finney County Extension Council	266,269	186,984	205,179	248,074	-	248,074
Finney County Public Library:						
General	164,537	999,782	1,000,034	164,285	-	164,285
Capital Improvements	67,667	14,047	6,324	75,390	-	75,390
Total Related Municipal Entities	785,981	2,053,635	2,010,387	829,229	4,241	833,470
 Total Municipal Entity (excluding Agency Funds) (memorandum only)	<u>\$ 32,761,892</u>	<u>\$ 46,196,948</u>	<u>\$ 45,242,073</u>	<u>\$ 33,716,767</u>	<u>\$ 1,946,986</u>	<u>\$ 35,663,753</u>
 <u>Composition of Cash</u>						
Demand deposits:						
Commerce Bank					\$ 10,815,442	
Western State Bank					636,954	
Plus deposits in transit					76,903	
Less outstanding checks					(580,039)	
Total demand deposits						\$ 10,949,260
Cash on hand						4,766,921
Change funds						6,920
Time deposits:						
Commerce Bank					59,234	
Western State Bank					1,138,954	
First National Bank					15,661,973	
American State Bank					3,235,874	
Plus deposits in transit					29,255	
Less outstanding checks					(108,678)	
Total time deposits						20,016,812
Certificates of deposit						5,000,000
Repurchase agreements						<u>37,136,526</u>
Total cash						77,876,239
Less Agency Funds per Schedule 3						(43,045,956)
Plus related municipal entities						<u>833,470</u>
Total Treasurer's cash (excluding Agency Funds)						<u>\$ 35,663,753</u>

The accompanying Notes to the Financial Statement are an integral part of this statement.

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**Notes to the
Financial Statement**

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

1. Summary of significant accounting policies

Finney County, Kansas, (the County) was established in 1887 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected five-member commission. This financial statement presents Finney County (the municipality) and selected related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Sewer District #1, Sewer District #2 and Sewer District #3 operate the County's sewer districts. The Board of each district consists of the County Commissioners. The County Commissioners approve the sewer districts' budgets and levy taxes for operations. The sewer improvements and equipment are titled to the County. Bond issuances must be approved by the County. The sewer districts have been determined to be blended related municipal entities created under K.S.A. 19-27a01. Sewer District #1, Sewer District #2 and Sewer District #3 are presented in these financial statements as business funds.

The Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. The Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. The Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for the Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Finney County functions as the operator of the Southwest Kansas Regional Juvenile Detention Center. Finney County has an equity interest and is a material contributor to the continued existence of the Southwest Kansas Regional Juvenile Detention Center. The Southwest Kansas Regional Juvenile Detention Center is presented in these financial statements as a special purpose fund.

The Finney County Convention and Visitors Bureau operates the County's Convention and Visitors Bureau and provides services for the residents of Finney County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Convention and Visitors Bureau. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The County Commissioners approve the Convention and Visitors Bureau's budget and collect/disburse to them the proceeds from the County's guest bed tax for their operations. The Finney County Convention and Visitors Bureau is presented as a related municipal entity in these financial statements.

The Finney County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council. The Finney County Extension Council is presented as a related municipal entity in these financial statements.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The Finney County Public Library operates the County's library and provides services for the residents of Finney County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Public Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for library operations. The library building is titled to the Library Board and was financed with Finney County general obligation bonds retired in part by tax levy and in part by private donation. Bond issuances for the Library's benefit must be approved by the County. The Finney County Public Library is presented as a related municipal entity in these financial statements.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

General fund – the chief operating fund; used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund etc...).

Trust funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc...).

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., payroll clearing fund, county treasurer tax collection accounts, etc...).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

State statutes authorize the County to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the County are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at December 31, 2019, is \$42,136,526.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2019, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year ended December 31, 2019. However, a qualifying budget adjustment for \$424,637 of grant proceeds was available in the Juvenile Detention Center Building fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds:

- Bioterrorism Grant
- Capital Improvement Reserve
- Community Correction
- County Attorney's Training
- Finney County Fair Association
- Jail Commissary and Telephone
- Oil & Gas Valuation Depletion Trust
- County Clerk's Technology
- Register of Deeds' Technology
- County Treasurer's Technology
- Special Alcohol and Drug
- Special Highway Improvement
- Special Road Machinery and Equipment
- Sheriff's Crime Prevention
- Sheriff's Special Account
- Federal and State Forfeiture
- State Drug Tax Assessment
- Women, Infants and Children Grant
- Youth Services
- Youth Services Reinvestment Grant

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

2. Stewardship, compliance and accountability (continued)

B. Compliance with finance related legal and contractual provisions

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2019, although deficit unencumbered cash balances occurred as discussed in Note 2C.

C. Deficit unencumbered cash

The following funds had deficit unencumbered cash balances as of December 31, 2019:

Women, Infants and Children Grant	\$ 118,260
Sewer District #3 Bond and Interest	12,656
County Treasurer - Wildlife and Parks Account	155
County Treasurer - Payroll Account	32,777

Grant funds and other reimbursements were due to the County at year end to cover the deficits in the Women, Infants and Children Grant, Wildlife and Parks Account and the Payroll Account. Special assessments, adequate to cover the deficit, are due to the Sewer District #3 Bond and Interest fund.

3. Detailed notes on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary Statement 1 is as follows:

Cash on hand	\$ 4,773,841
Carrying amount of deposits	35,965,872
Repurchase agreements - Treasury obligations	37,136,526
Total cash and investments	<u>\$ 77,876,239</u>

At December 31, 2019, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Repurchase agreements - Treasury obligations	\$ 37,136,526	\$ 37,136,526	\$ -	N/A
Total fair value	<u>\$ 37,136,526</u>	<u>\$ 37,136,526</u>	<u>\$ -</u>	

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2019, is as follows:

Investments	Percentage of Investments
Treasury obligations	100.00%

Custodial credit risk - deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

At December 31, 2019, the County's carrying amount of deposits was \$35,965,872 and the bank balance was \$36,548,431. Of the bank balance, 95.14% was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$27,737,416 was covered by federal depository insurance, \$8,811,015 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Western State Bank	First National Bank	American State Bank
FDIC coverage	\$ 11,065,442	\$ 760,001	\$ 15,661,973	\$ 250,000
Pledged securities at market value	15,466,366	1,869,356	-	3,509,108
Total coverage	<u>\$ 26,531,808</u>	<u>\$ 2,629,357</u>	<u>\$ 15,661,973</u>	<u>\$ 3,759,108</u>
Funds on deposit	<u>\$ 15,874,676</u>	<u>\$ 1,775,908</u>	<u>\$ 15,661,973</u>	<u>\$ 3,235,874</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was \$345,721 and the bank balance was \$371,464. The bank balance was held by three banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Finney County Extension Council was \$248,074 and the bank balance was \$244,406. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)

The carrying amount of deposits for the Finney County Public Library was \$239,675 and the bank balance was \$239,363. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

B. Capital projects in process

Capital project authorizations, including related municipal entities, with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2019:

Project	Project Authorization	Disbursements and Accounts Payable to Date	Committed
2019 bituminous surfacing project	\$ 1,325,216	\$ 1,190,151	\$ 135,065
2019 road sealing project	344,537	347,959	-
2019 rock crushing project	203,312	203,312	-
Administrative Center Building	332,944	318,406	14,538
Community Road bridge project	256,530	221,922	34,608
Juvenile Detention Center Building	350,828	297,687	53,141
LEC security system upgrade	357,667	348,111	9,556
Seamless shower system	103,500	-	103,500

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2019, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/19	Additions	Reductions/ Payments	Balance 12/31/19	Interest Paid
Limited obligation bonds payable:									
Sales Tax, Series 2014	08/01/14	3.50%	6,625,000	10/01/25	\$ 4,525,000	\$ -	\$ 580,000	\$ 3,945,000	\$ 125,431
Total limited obligation bonds payable					4,525,000	-	580,000	3,945,000	125,431
Revenue bonds payable:									
Sewer Improvement - Series 2002	06/03/02	4.75%	848,500	06/01/42	680,000	-	15,000	665,000	32,300
Total revenue bonds payable					680,000	-	15,000	665,000	32,300
Capital leases payable:									
Caterpillar Motorgraders	01/13/16	2.35%	620,262	01/13/23	391,849	-	74,772	317,077	9,208
HVAC System Upgrade	12/20/17	2.58%	6,495,000	11/01/32	5,925,103	-	180,103	5,745,000	157,767
Watch Guard Dash / Body Cam	05/31/16	11.11%	118,200	05/31/22	104,042	-	26,500	77,542	10,232
Caterpillar Motorgrader	12/30/19	3.00%	204,928	12/30/24	-	204,928	-	204,928	-
Total capital leases payable					6,420,994	204,928	281,375	6,344,547	177,207
Total long-term debt					\$ 11,625,994	\$ 204,928	\$ 876,375	\$ 10,954,547	\$ 334,938

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year									
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2042	Total
Principal:										
Limited obligation bonds payable	\$ 800,000	\$ 625,000	\$ 845,000	\$ 870,000	\$ 680,000	\$ 715,000	\$ -	\$ -	\$ -	\$ 3,045,000
Revenue bonds payable	15,000	15,000	20,000	20,000	20,000	115,000	145,000	185,000	130,000	685,000
Capital leases payable	524,725	535,141	531,007	528,230	483,444	2,280,000	1,500,000	-	-	6,344,547
Total principal	1,139,725	1,175,141	1,196,007	1,219,230	1,173,444	3,080,000	1,645,000	185,000	130,000	10,954,547
Interest:										
Limited obligation bonds payable	108,031	90,031	71,281	51,932	36,019	18,769	-	-	-	376,063
Revenue bonds payable	31,588	30,875	30,182	29,213	28,263	128,350	95,950	57,950	12,587	442,938
Capital leases payable	169,855	152,735	136,509	122,780	109,147	371,394	78,175	-	-	1,130,702
Total interest	309,574	273,641	237,972	203,925	173,429	518,510	174,125	57,950	12,587	1,958,703
Total principal and interest	\$ 1,449,299	\$ 1,448,782	\$ 1,433,979	\$ 1,423,155	\$ 1,346,873	\$ 3,605,510	\$ 1,819,125	\$ 242,950	\$ 142,587	\$ 12,913,250

Subsequent to year end, the County entered into a lease refinancing agreement with Clayton Holdings, LLC to refinance a motor grader lease entered into in December 2019 with an additional motorgrader purchase in 2020. The terms of the lease and the net changes in principal and interest payments from the original lease are as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity
Motorgraders	4/6/2020	2.19%	\$ 195,072	4/1/2025

Year	Principal	Interest	Total
2020	\$ (182)	\$ (2,157)	\$ (2,339)
2021	37,560	2,508	40,068
2022	38,070	1,998	40,068
2023	38,582	1,486	40,068
2024	39,094	974	40,067
2025	41,948	459	42,407
Total	\$ 195,072	\$ 5,268	\$ 200,340

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center, to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Conduit debt obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2019, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$499,744.

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority	
General	Capital Improvement Reserve	19-120	\$ 284,612
General	Community Services Center		89,108
General	Economic Development Incentive		125,000
General	GIS		80,000
General	Juvenile Detention Center	38-504	468,234
General	Oil & Gas Valuation Depletion Trust		205,626
Ambulance	Capital Improvement Reserve	19-120	75,000
County Employee Benefit	Health		204,204
Free Fair and Fair Grounds	Finney County Fair Association	2-132	53,000
Juvenile Detention Center Building	Juvenile Detention Center	38-504	140,786
Noxious Weed	Noxious Weed Capital Outlay	2-1318	35,000
Oil & Gas Valuation Depletion Trust	General	79-4231	100,000
Public Works	Special Highway Improvement	68-590	300,000
Public Works	Special Road Machinery and Equipment	68-141g	200,000
Landfill	General		100,000
Total			<u>\$ 2,460,570</u>

Interfund operating transfers of the Finney County Public Library, a related municipal unit, were as follows:

From	To	Statutory Authority	
General	Capital Improvement	12-1258	\$ 9,295

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The County has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above \$4,221,986 at December 31, 2019. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Employee Benefit fund as they are billed to the County.

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs are paid only near or after the date that the landfill stops accepting waste, the County has reported a portion of these closure and post-closure care costs as an operating expense in previous periods based on landfill capacity used as of each fiscal year end. The County has no landfill closure and post-closure care liability at December 31, 2019. The County completed transfer and sale of the landfill in 2000, and its permit was absorbed by Browning-Ferris Industries of Western Kansas, Inc.

C. Post-employment health care benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 24 days per year; employees can carryover a maximum of 24 days to the following year. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned up to a special cap of 30 days provided they give their department head and the County Commission two weeks written notice. If an employee fails to give the two weeks written notice, no accrued vacation leave is paid unless a waiver is agreed to by the department head and the County Commissioners. Upon termination, payment is made to an employee for the accrued vacation leave. The cost of the accrued vacation leave at December 31, 2019, has not been quantified in this financial statement.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 60 days. The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employ.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information (continued)

D. Compensated absences (continued)

The Finney County Convention and Visitors Bureau's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 24 days per year; employees can carryover a maximum of 24 days to the following year. Upon resignation, retirement, or termination, employees are entitled to payment for a maximum of 30 days accrued vacation earned. The cost of the accrued vacation leave at December 31, 2019, has not been quantified in this financial statement.

The Finney County Extension Council's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 22 days per year; employees can carryover a maximum of 38 days to the following year. Upon resignation or retirement, employees are entitled to payment for a maximum of 22 days accrued vacation earned. The cost of the accrued vacation leave at December 31, 2019, has not been quantified in this financial statement.

E. Defined benefit pension plan

Plan description: Finney County, Kansas, participates in the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Finney County, Kansas were \$1,288,223 for the year ended December 31, 2019.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information (continued)

E. Defined benefit pension plan (continued)

Net pension liability: At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$10,805,573. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Employees of the Finney County Extension Council, a related municipal entity, also participate in the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and its employees. Contributions to the pension plan from Finney County Extension Council were \$2,142 for the year ended December 31, 2019, and the Council's proportionate share of the collective net pension liability reported by KPERS was \$26,354.

F. Commitments and contingencies

Operating leases

The County has entered into operating lease agreements for the use of facilities and equipment. Lease payments under these agreements totaled \$41,105 for the year ended December 31, 2019. Total future minimum lease payments are \$1,463 through 2022.

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2019

4. Other information (continued)

F. Commitments and contingencies (continued)

Contracts - Finney County Public Library

On September 29, 2016, the Library Board of Trustees entered into a contract with Library Systems & Services, LLC for the management and operation of the Finney County Public Library. The contract was effective for the period January 1, 2017, through December 31, 2021. The fees under this contract for 2019 are \$979,898. Total future minimum payments are as follows:

2020	\$	1,032,326
2021		<u>1,058,135</u>
Total	\$	<u><u>2,090,461</u></u>

H. Subsequent events

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County is located. It is unknown how long these conditions will last and what the complete financial effect will be to the County.

Subsequent to December 31, 2019, the County approved the purchase of new Zoll cardiac monitors totaling \$95,000. In addition, the County approved bids for 2020 crack sealing totaling \$250,000, sand and gravel totaling \$201,075, 2020 bituminous surfacing project totaling \$1,826,095 and 2020 road sealing totaling \$551,474.

Regulatory Required Supplemental Information

FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2019

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 8,600,391	\$ -	\$ 8,600,391	\$ 8,247,756	\$ (352,635)
<u>Special Purpose Funds</u>					
Aging	352,000	-	352,000	352,000	-
Alcohol Programs	17,786	-	17,786	5,350	(12,436)
Ambulance	2,330,516	-	2,330,516	2,259,095	(71,421)
Capital Improvement Program	2,665,107	-	2,665,107	1,204,941	(1,460,166)
Community Services Center	258,710	-	258,710	161,275	(97,435)
County Employee Benefit	4,315,535	-	4,315,535	1,953,150	(2,362,385)
Economic Development	131,221	-	131,221	131,221	-
Economic Development Incentive	1,662,405	-	1,662,405	24,395	(1,638,010)
Free Fair and Fair Grounds	556,445	-	556,445	468,061	(88,384)
GIS	233,286	-	233,286	145,583	(87,703)
Guest Tax	1,180,000	-	1,180,000	995,901	(184,099)
Health	1,981,766	-	1,981,766	1,744,050	(237,716)
Historical Museum	210,000	-	210,000	210,000	-
Juvenile Detention Center	1,596,553	-	1,596,553	1,493,655	(102,898)
Juvenile Detention Center Building	46,940	424,637	471,577	460,226	(11,351)
Law Enforcement	11,050,302	-	11,050,302	10,962,142	(88,160)
Library Maintenance	910,228	-	910,228	910,228	-
Intellectual Disability Services	205,000	-	205,000	205,000	-
Noxious Weed	458,213	-	458,213	448,975	(9,238)
Noxious Weed Capital Outlay	79,922	-	79,922	35,391	(44,531)
Parks and Recreation	12,032	-	12,032	10,000	(2,032)
Public Works	4,540,244	-	4,540,244	4,266,877	(273,367)
<u>Business Funds</u>					
Landfill	765,654	-	765,654	122,669	(642,985)
Sewer District #1	301,319	-	301,319	61,123	(240,196)
Sewer District #2	80,652	-	80,652	63,336	(17,316)
Sewer District #3	97,450	-	97,450	82,777	(14,673)
Sewer District #3 Bond and Interest	52,300	-	52,300	47,300	(5,000)
<u>Trust Funds</u>					
CDBG Revolving Loan Fund	337,661	-	337,661	944	(336,717)

General Fund

Fund Description

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General Government

- *General and administrative
- *County Commission
- *County Administrator
- *County Treasurer
- *County Clerk
- *Register of Deeds
- *Computer Support Services
- *County Appraiser
- *Building Maintenance
- *Agricultural extension
- *Soil conservation
- *Animal shelter
- *Economic development

Public Safety

- *District Court
- *25th Judicial District
- *CASA

Health and Sanitation

- *Mental health

FINNEY COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes	\$ 6,684,597	\$ 7,011,442	\$ 6,120,667	\$ 890,775
Intergovernmental revenue	155,477	8,847	130,391	(121,544)
Licenses and fees	721,708	668,814	265,000	403,814
Use of money and property	212,193	427,305	2,000	425,305
Other	407,031	478,294	147,973	330,321
Transfers in	450,000	200,000	200,000	-
Total receipts	<u>8,631,006</u>	<u>8,794,702</u>	<u>\$ 6,866,031</u>	<u>\$ 1,928,671</u>
Expenditures:				
General government	5,416,710	5,826,820	\$ 6,700,837	\$ (874,017)
Public safety	1,084,965	1,018,356	1,002,500	15,856
Health and sanitation	150,000	150,000	150,000	-
Transfers out	1,504,307	1,252,580	747,054	505,526
Total expenditures	<u>8,155,982</u>	<u>8,247,756</u>	<u>\$ 8,600,391</u>	<u>\$ (352,635)</u>
Receipts over expenditures	475,024	546,946		
Unencumbered cash, beginning of year	<u>3,662,202</u>	<u>4,137,226</u>		
Unencumbered cash, end of year	<u>\$ 4,137,226</u>	<u>\$ 4,684,172</u>		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Finney County, Kansas, are:

Aging:

This fund was created to provide funding to support services for senior citizens. These funds are administered by the Finney County Senior Citizen Center.

Alcohol Programs:

This fund is used to account for monies received from state alcohol tax funds which are used to support programs to fight alcohol abuse. The supported programs are recommended by the Alcohol Fund Advisory Committee.

Ambulance:

This fund is used to account for monies used for the operation of the Finney County EMS.

Bioterrorism Grant:

This fund is used to account for grant monies to be used for bioterrorism prevention in the County.

Capital Improvement Program:

This fund is used to account for sales tax monies to provide funding for building and road maintenance and equipment purchases within the County.

Capital Improvement Reserve:

This fund is used to account for monies transferred from other funds of the County to finance future capital improvements for the County.

Community Correction:

This fund is used to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons.

Community Services Center:

This fund is used to account for monies received from departments as rent to fund the operations of the Community Services Center building and the Status Offenders/Diversion department.

County Attorney's Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

County Employee Benefit:

This fund is used to account for monies levied to fund the County's self-funded health insurance program and other employee benefits.

Economic Development:

This fund is used to account for funds expended to promote expansion of the County's economic base, including funding for the Finney County Economic Development Corporation and other projects and programs related to economic development.

Special Purpose Funds

(continued)

Economic Development Incentive:

This fund is used to account for monies received from the City of Garden City and monies transferred from other funds of the County to support economic development projects within Finney County.

Finney County Fair Association:

This fund is used to account for monies used to operate the County's annual free fair.

Free Fair and Fair Grounds:

This fund is used to account for funds provided to the Finney County Fair Association to operate the annual Finney County Fair and for monies used to operate the fair grounds.

GIS:

This fund is used to account for monies used for computer mapping under the Geographical Information Systems.

Guest Tax

This fund is used to account for monies received through the transient guest tax levied in Finney County, Kansas, to fund the Finney County Convention and Visitors Bureau.

Health:

This fund is used to account for monies used to operate the Finney County Health Department, including operation of the general clinic and providing matching funds for health grants.

Historical Museum:

This fund is used to provide monies to support the Finney County Historical Society and its operation and maintenance of the Finney County Museum.

Jail Commissary and Telephone:

This fund is used to account for funds received through the jail pay telephone and commissary sales which in turn fund the provision of the jail inmates' commissary.

Juvenile Detention Center:

This fund is used to account for monies which provide for the operation of the Southwest Kansas Regional Juvenile Detention Center, which is managed by Finney County to serve eighteen counties in southwest Kansas.

Juvenile Detention Center Building:

This fund is used to account for monies to be used for building maintenance at the Southwest Kansas Regional Juvenile Detention Center.

Law Enforcement:

This fund is used to account for monies to carry out the operations of the Sheriff Department and Attorney's office.

Special Purpose Funds

(continued)

Library Maintenance:

This fund is used to account for monies to fund the operating budget for the Finney County Public Library.

Intellectual Disability Services:

This fund is used to account for monies used by Finney County to contract for intellectual disability services.

Noxious Weed:

This fund is used to account for monies which are used to pay for salaries and purchase equipment and chemicals used to eradicate noxious weeds in Finney County.

Noxious Weed Capital Outlay:

This fund is used to account for monies transferred in from the Noxious Weed fund which will be used for capital outlay purchases to support the Noxious Weed Department.

Oil & Gas Valuation Depletion Trust:

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's general fund as oil and gas reserves decline resulting in a decrease in valuation.

Parks and Recreation:

This fund is used to account for monies generated by state alcohol tax funds which the County uses to support recreational programs in Finney County.

County Clerk's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

County Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Public Works:

This fund is used to account for monies which finance operation of the Finney County Public Works Department, which develops and maintains the County's public road system.

Special Alcohol and Drug:

This fund is used to account for monies which are used to fund programs specifically designed to address social problems associated with alcohol or drug abuse.

Special Highway Improvement:

This fund is used to account for monies received from the state and federal governments, which are used to improve secondary roads in Finney County.

Special Purpose Funds

(continued)

Special Road Machinery and Equipment:

This fund is used to account for monies transferred from the Road and Bridge fund to finance the Road and Bridge Department's capital equipment purchasing plan.

Sheriff's Crime Prevention:

This fund is used to account for donations from individuals to be used towards crime prevention programs and the purchase of awareness materials, and sponsorship of public programs.

Sheriff's Special Account:

This fund is used to account for monies used in investigations by the Sheriff's department.

Federal and State Forfeiture:

This fund is used to account for monies from DEA forfeitures, which are to be expended for drug control type expenditures.

State Drug Tax Assessment:

This fund is used to account for monies from drug control assessments.

Women, Infants and Children Grant:

This fund is used to account for grant monies for the Women, Infants and Children program in the County.

Youth Services:

This fund is used to account for monies which provide for youth services in Finney County.

Youth Services Reinvestment Grant:

This fund is used to account for grant monies to be used to develop programs for Youth Services.

Note: The County budgets all special purpose funds except for Bioterrorism Grant; Capital Improvement Reserve; Community Correction; County Attorney's Training; Finney County Fair Association; Jail Commissary and Telephone; Oil & Gas Valuation Depletion Trust; County Clerk's Technology; Register of Deeds' Technology; County Treasurer's Technology; Special Alcohol and Drug; Special Highway Improvement; Special Road Machinery and Equipment; Sheriff's Crime Prevention; Sheriff's Special Account; Federal and State Forfeiture; State Drug Tax Assessment; Women, Infants and Children Grant; Youth Services; and Youth Services Reinvestment Grant funds.

FINNEY COUNTY, KANSAS
Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 319,014	\$ 316,675	\$ 325,995	\$ (9,320)
Motor vehicle	30,014	31,886	25,390	6,496
Delinquent property	6,581	5,458	-	5,458
Motor vehicle excise tax	378	242	473	(231)
Recreational vehicle tax	457	194	609	(415)
In lieu of	5,010	4,697	5,010	(313)
Total receipts	<u>361,454</u>	<u>359,152</u>	<u>\$ 357,477</u>	<u>\$ 1,675</u>
Expenditures:				
Other public service:				
Committee on Aging	<u>350,000</u>	<u>352,000</u>	<u>\$ 352,000</u>	<u>\$ -</u>
Total expenditures	<u>350,000</u>	<u>352,000</u>	<u>\$ 352,000</u>	<u>\$ -</u>
Receipts over expenditures	11,454	7,152		
Unencumbered cash, beginning of year	<u>337</u>	<u>11,791</u>		
Unencumbered cash, end of year	<u>\$ 11,791</u>	<u>\$ 18,943</u>		

FINNEY COUNTY, KANSAS
 Alcohol Programs Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental revenue	\$ 10,068	\$ 8,847	\$ 10,377	\$ (1,530)
Total receipts	10,068	8,847	\$ 10,377	\$ (1,530)
Expenditures:				
Health and sanitation:				
Contractual	10,410	5,350	\$ 17,786	\$ (12,436)
Total expenditures	10,410	5,350	\$ 17,786	\$ (12,436)
Receipts over (under) expenditures	(342)	3,497		
Unencumbered cash, beginning of year	6,643	6,301		
Unencumbered cash, end of year	\$ 6,301	\$ 9,798		

FINNEY COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,315,684	\$ 1,456,563	\$ 1,500,408	\$ (43,845)
Motor vehicle	103,190	130,002	104,713	25,289
Delinquent property	22,654	21,862	-	21,862
Motor vehicle excise tax	1,460	999	1,950	(951)
Recreational vehicle tax	1,621	782	2,513	(1,731)
In lieu of	20,663	21,605	20,663	942
Intergovernmental revenue	54,130	44,716	-	44,716
Licenses and fees	535,460	530,345	350,000	180,345
Other	2,750	3,613	-	3,613
Total receipts	<u>2,057,612</u>	<u>2,210,487</u>	<u>\$ 1,980,247</u>	<u>\$ 230,240</u>
Expenditures:				
Ambulance / EMS:				
Personnel services	1,382,021	1,505,645	\$ 1,535,554	\$ (29,909)
Contractual services	115,841	109,155	136,000	(26,845)
Commodities	119,216	104,302	99,925	4,377
Capital outlay	20,938	4,126	75,000	(70,874)
Emergency management:				
Personnel services	118,756	100,180	125,987	(25,807)
Contractual services	12,410	11,029	16,100	(5,071)
Commodities	15,999	20,318	10,950	9,368
Capital outlay	-	33,340	35,000	(1,660)
Building maintenance reimbursement	981	1,000	1,000	-
Health insurance reimbursement	292,245	295,000	295,000	-
Transfers out:				
Capital Improvement Reserve	-	75,000	-	75,000
Total expenditures	<u>2,078,407</u>	<u>2,259,095</u>	<u>\$ 2,330,516</u>	<u>\$ (71,421)</u>
Receipts under expenditures	(20,795)	(48,608)		
Unencumbered cash, beginning of year	<u>702,180</u>	<u>681,385</u>		
Unencumbered cash, end of year	<u>\$ 681,385</u>	<u>\$ 632,777</u>		

FINNEY COUNTY, KANSAS
 Bioterrorism Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 26,425	\$ 32,966
Total receipts	<u>26,425</u>	<u>32,966</u>
Expenditures:		
Public safety:		
Contractual services	8,881	6,974
Commodities	<u>570</u>	<u>6,447</u>
Total expenditures	<u>9,451</u>	<u>13,421</u>
Receipts over expenditures	16,974	19,545
Unencumbered cash, beginning of year	<u>37,692</u>	<u>54,666</u>
Unencumbered cash, end of year	<u>\$ 54,666</u>	<u>\$ 74,211</u>

FINNEY COUNTY, KANSAS
 Capital Improvement Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Local sales	\$ 1,059,618	\$ 1,104,459	\$ 950,000	\$ 154,459
Total receipts	1,059,618	1,104,459	950,000	154,459
Expenditures:				
General government:				
Capital outlay	993,665	1,204,941	\$ 2,665,107	\$ (1,460,166)
Total expenditures	993,665	1,204,941	\$ 2,665,107	\$ (1,460,166)
Receipts over (under) expenditures	65,953	(100,482)		
Unencumbered cash, beginning of year	1,465,107	1,531,060		
Unencumbered cash, end of year	\$ 1,531,060	\$ 1,430,578		

FINNEY COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ 513,835	\$ 284,612
Ambulance	-	75,000
Health	25,698	-
Law Enforcement	69,000	-
Total receipts	<u>608,533</u>	<u>359,612</u>
Expenditures:		
General government:		
Capital outlay	<u>611,309</u>	<u>351,983</u>
Total expenditures	<u>611,309</u>	<u>351,983</u>
Receipts over (under) expenditures	(2,776)	7,629
Unencumbered cash, beginning of year	<u>1,738,280</u>	<u>1,735,504</u>
Unencumbered cash, end of year	<u>\$ 1,735,504</u>	<u>\$ 1,743,133</u>

FINNEY COUNTY, KANSAS
Community Correction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 484,720	\$ 477,009
Reimbursements and restitution	120,972	178,056
Total receipts	<u>605,692</u>	<u>655,065</u>
Expenditures:		
Public safety:		
Personnel services	450,165	552,839
Contractual services	47,503	86,816
Commodities	18,187	19,946
Capital outlay	47	-
Total expenditures	<u>515,902</u>	<u>659,601</u>
Receipts over (under) expenditures	89,790	(4,536)
Unencumbered cash, beginning of year	<u>229,704</u>	<u>319,494</u>
Unencumbered cash, end of year	<u>\$ 319,494</u>	<u>\$ 314,958</u>

FINNEY COUNTY, KANSAS
Community Services Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Rents	\$ 91,400	\$ 104,573	\$ 90,000	\$ 14,573
AFAC reimbursement	-	-	5,500	(5,500)
Transfers in:				
General	171,560	89,108	89,108	-
Total receipts	262,960	193,681	\$ 184,608	\$ 9,073
Expenditures:				
Building Operations:				
Contractual	39,644	78,641	\$ 76,950	\$ 1,691
Commodities	1,846	2,590	10,200	(7,610)
Capital outlay	4,460	-	-	-
Status Offenders/Diversion:				
Personnel	107,182	73,592	162,782	(89,190)
Contractual	947	-	3,578	(3,578)
Commodities	10,135	6,452	5,200	1,252
Total expenditures	164,214	161,275	\$ 258,710	\$ (97,435)
Receipts over expenditures	98,746	32,406		
Unencumbered cash, beginning of year	180,032	278,778		
Unencumbered cash, end of year	\$ 278,778	\$ 311,184		

FINNEY COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 3,963	\$ 4,499
Total receipts	<u>3,963</u>	<u>4,499</u>
Expenditures:		
Public safety:		
Contractual services	857	1,220
Commodities	<u>2,440</u>	<u>3,636</u>
Total expenditures	<u>3,297</u>	<u>4,856</u>
Receipts over (under) expenditures	666	(357)
Unencumbered cash, beginning of year	<u>22,948</u>	<u>23,614</u>
Unencumbered cash, end of year	<u>\$ 23,614</u>	<u>\$ 23,257</u>

FINNEY COUNTY, KANSAS
County Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,630,781	\$ 2,379,264	\$ 2,450,563	\$ (71,299)
Motor vehicle	237,419	176,152	129,841	46,311
Delinquent property	55,924	35,987	-	35,987
Motor vehicle excise tax	2,801	1,239	2,418	(1,179)
Recreational vehicle tax	3,556	1,140	3,116	(1,976)
In lieu of	25,623	35,289	25,623	9,666
Total receipts	<u>1,956,104</u>	<u>2,629,071</u>	<u>\$ 2,611,561</u>	<u>\$ 17,510</u>
Expenditures:				
General government:				
Health insurance	1,300,083	1,657,428	\$ 4,315,535	\$ (2,658,107)
Miscellaneous	53,297	91,518	-	91,518
Transfers out:				
Health	200,000	204,204	-	204,204
Total expenditures	<u>1,553,380</u>	<u>1,953,150</u>	<u>\$ 4,315,535</u>	<u>\$ (2,362,385)</u>
Receipts over expenditures	402,724	675,921		
Unencumbered cash, beginning of year	<u>3,829,573</u>	<u>4,232,297</u>		
Unencumbered cash, end of year	<u>\$ 4,232,297</u>	<u>\$ 4,908,218</u>		

FINNEY COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 115,371	\$ 119,396	\$ 122,535	\$ (3,139)
Motor vehicle	12,276	11,767	9,149	2,618
Delinquent property	2,628	2,066	-	2,066
Motor vehicle excise tax	152	88	170	(82)
Recreational vehicle tax	186	73	220	(147)
In lieu of	1,812	1,771	1,812	(41)
Total receipts	132,425	135,161	\$ 133,886	\$ 1,275
Expenditures:				
Other public service:				
Economic Development Commission	128,877	131,221	\$ 131,221	\$ -
Total expenditures	128,877	131,221	\$ 131,221	\$ -
Receipts over expenditures	3,548	3,940		
Unencumbered cash, beginning of year	1,246	4,794		
Unencumbered cash, end of year	\$ 4,794	\$ 8,734		

FINNEY COUNTY, KANSAS
Economic Development Incentive Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental revenue:				
City of Garden City	\$ 55,568	\$ 58,147	\$ 60,000	\$ (1,853)
Other	-	1,000	-	1,000
Transfers in:				
General	125,000	125,000	125,000	-
Total receipts	180,568	184,147	\$ 185,000	\$ (853)
Expenditures:				
General government:				
Economic development incentives	-	24,395	\$ 1,662,405	\$ (1,638,010)
Total expenditures	-	24,395	\$ 1,662,405	\$ (1,638,010)
Receipts over expenditures	180,568	159,752		
Unencumbered cash, beginning of year	1,292,405	1,472,973		
Unencumbered cash, end of year	\$ 1,472,973	\$ 1,632,725		

FINNEY COUNTY, KANSAS
 Finney County Fair Association Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 31,772	\$ 24,772
Transfers in:		
Free Fair and Fair Grounds	53,000	53,000
Total receipts	<u>84,772</u>	<u>77,772</u>
Expenditures:		
Culture and recreation:		
Personnel services	3,669	1,828
Contractual services	63,238	59,807
Commodities	<u>24,449</u>	<u>34,525</u>
Total expenditures	<u>91,356</u>	<u>96,160</u>
Receipts under expenditures	(6,584)	(18,388)
Unencumbered cash, beginning of year	<u>26,675</u>	<u>20,091</u>
Unencumbered cash, end of year	<u>\$ 20,091</u>	<u>\$ 1,703</u>

FINNEY COUNTY, KANSAS
 Free Fair and Fair Grounds Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 326,772	\$ 299,883	\$ 308,648	\$ (8,765)
Motor vehicle	39,609	34,642	25,996	8,646
Delinquent property	8,203	5,903	-	5,903
Motor vehicle excise tax	518	248	484	(236)
Recreational vehicle tax	609	221	624	(403)
In lieu of	5,133	4,448	5,133	(685)
Use of money and property	95,379	90,880	90,000	880
Other	33	-	-	-
Total receipts	<u>476,256</u>	<u>436,225</u>	<u>\$ 430,885</u>	<u>\$ 5,340</u>
Expenditures:				
Culture and recreation:				
Personnel services	230,276	251,911	\$ 312,395	\$ (60,484)
Contractual services	150,661	157,763	185,700	(27,937)
Commodities	3,271	5,387	5,350	37
Transfers out:				
Finney County Fair Association	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>	<u>-</u>
Total expenditures	<u>437,208</u>	<u>468,061</u>	<u>\$ 556,445</u>	<u>\$ (88,384)</u>
Receipts over (under) expenditures	39,048	(31,836)		
Unencumbered cash, beginning of year	<u>223,401</u>	<u>262,449</u>		
Unencumbered cash, end of year	<u>\$ 262,449</u>	<u>\$ 230,613</u>		

FINNEY COUNTY, KANSAS
GIS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental revenue:				
City of Garden City	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Other	5,497	4,757	-	4,757
Transfers in:				
General	80,000	80,000	80,000	-
Total receipts	<u>165,497</u>	<u>164,757</u>	<u>\$ 160,000</u>	<u>\$ 4,757</u>
Expenditures:				
Other public service:				
Personnel services	114,966	132,928	\$ 125,036	\$ 7,892
Contractual services	10,859	10,243	39,550	(29,307)
Commodities	3,500	-	18,700	(18,700)
Capital outlay	73,898	2,412	50,000	(47,588)
Total expenditures	<u>203,223</u>	<u>145,583</u>	<u>\$ 233,286</u>	<u>\$ (87,703)</u>
Receipts over (under) expenditures	(37,726)	19,174		
Unencumbered cash, beginning of year	<u>149,495</u>	<u>111,769</u>		
Unencumbered cash, end of year	<u>\$ 111,769</u>	<u>\$ 130,943</u>		

FINNEY COUNTY, KANSAS
 Guest Tax Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Transient guest tax	\$ 763,522	\$ 956,214	\$ 1,000,000	\$ (43,786)
Total receipts	<u>763,522</u>	<u>956,214</u>	<u>\$ 1,000,000</u>	<u>\$ (43,786)</u>
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	800,000	842,171	\$ 950,000	\$ (107,829)
City of Garden City	<u>134,340</u>	<u>153,730</u>	<u>230,000</u>	<u>(76,270)</u>
Total expenditures	<u>934,340</u>	<u>995,901</u>	<u>\$ 1,180,000</u>	<u>\$ (184,099)</u>
Receipts under expenditures	(170,818)	(39,687)		
Unencumbered cash, beginning of year	<u>210,505</u>	<u>39,687</u>		
Unencumbered cash, end of year	<u>\$ 39,687</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 526,262	\$ 526,555	\$ 542,042	\$ (15,487)
Motor vehicle	58,100	54,901	41,891	13,010
Delinquent property	11,871	9,365	-	9,365
Motor vehicle excise tax	776	400	780	(380)
Recreational vehicle tax	899	346	1,006	(660)
In lieu of	8,267	7,810	8,267	(457)
Intergovernmental revenue:				
State and federal aid	223,885	354,806	300,130	54,676
Licenses and fees	473,384	635,691	343,000	292,691
Other	17,051	1,767	686,779	(685,012)
Transfers in:				
County Employee Benefits	200,000	204,204	-	204,204
Total receipts	<u>1,520,495</u>	<u>1,795,845</u>	<u>\$ 1,923,895</u>	<u>\$ (128,050)</u>
Expenditures:				
Health and sanitation:				
Personnel services	888,946	924,995	\$ 1,093,861	\$ (168,866)
Contractual services	121,859	198,233	220,000	(21,767)
Commodities	271,404	438,017	440,750	(2,733)
Capital outlay	13,058	2,088	-	2,088
Wellness:				
Personnel services	46,683	123,811	111,405	12,406
Contractual services	37,472	51,664	103,000	(51,336)
Commodities	4,503	5,006	12,750	(7,744)
Capital outlay	-	236	-	236
Transfers out:				
Capital Improvement Reserve	25,698	-	-	-
Total expenditures	<u>1,409,623</u>	<u>1,744,050</u>	<u>\$ 1,981,766</u>	<u>\$ (237,716)</u>
Receipts over expenditures	110,872	51,795		
Unencumbered cash, beginning of year	<u>316,443</u>	<u>427,315</u>		
Unencumbered cash, end of year	<u>\$ 427,315</u>	<u>\$ 479,110</u>		

FINNEY COUNTY, KANSAS
 Historical Museum Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 187,985	\$ 189,821	\$ 195,500	\$ (5,679)
Motor vehicle	21,315	19,477	14,950	4,527
Delinquent property	4,452	3,407	-	3,407
Motor vehicle excise tax	268	143	278	(135)
Recreational vehicle tax	324	121	358	(237)
In lieu of	2,955	2,816	2,953	(137)
Total receipts	<u>217,299</u>	<u>215,785</u>	<u>\$ 214,039</u>	<u>\$ 1,746</u>
Expenditures:				
Culture and recreation:				
Historical society	<u>210,000</u>	<u>210,000</u>	<u>\$ 210,000</u>	<u>\$ -</u>
Total expenditures	<u>210,000</u>	<u>210,000</u>	<u>\$ 210,000</u>	<u>\$ -</u>
Receipts over expenditures	7,299	5,785		
Unencumbered cash, beginning of year	<u>240</u>	<u>7,539</u>		
Unencumbered cash, end of year	<u>\$ 7,539</u>	<u>\$ 13,324</u>		

FINNEY COUNTY, KANSAS
 Jail Commissary and Telephone Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 100,113	\$ 75,562
Reimbursements	80,959	49,405
Total receipts	<u>181,072</u>	<u>124,967</u>
Expenditures:		
Public safety:		
Contractual services	147,566	45,444
Commodities	90,706	69,242
Total expenditures	<u>238,272</u>	<u>114,686</u>
Receipts over (under) expenditures	(57,200)	10,281
Unencumbered cash, beginning of year	<u>98,603</u>	<u>41,403</u>
Unencumbered cash, end of year	<u>\$ 41,403</u>	<u>\$ 51,684</u>

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental revenue:				
State and federal aid	\$ 24,701	\$ 16,512	\$ 51,000	\$ (34,488)
Other counties/agencies	795,630	648,921	1,100,000	(451,079)
Other	25,156	76,546	-	76,546
Transfers in:				
General	423,268	468,234	447,946	20,288
Juvenile Detention Center Building	-	140,786	-	140,786
Total receipts	<u>1,268,755</u>	<u>1,350,999</u>	<u>\$ 1,598,946</u>	<u>\$ (247,947)</u>
Expenditures:				
Public safety:				
Personnel services	1,332,137	1,365,031	\$ 1,421,903	\$ (56,872)
Contractual services	61,493	67,382	78,400	(11,018)
Commodities	<u>83,785</u>	<u>61,242</u>	<u>96,250</u>	<u>(35,008)</u>
Total expenditures	<u>1,477,415</u>	<u>1,493,655</u>	<u>\$ 1,596,553</u>	<u>\$ (102,898)</u>
Receipts under expenditures	(208,660)	(142,656)		
Unencumbered cash, beginning of year	<u>351,316</u>	<u>142,656</u>		
Unencumbered cash, end of year	<u>\$ 142,656</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental revenue:				
State and federal aid	\$ -	\$ 424,637	\$ 424,637	\$ -
Use of money and property	219	63	-	63
Total receipts	219	424,700	\$ 424,637	\$ 63
Expenditures:				
Public safety:				
Capital outlay	-	319,440	\$ 471,577	\$ (152,137)
Transfers out:				
Juvenile Detention Center	-	140,786	-	140,786
Total expenditures	-	460,226	\$ 471,577	\$ (11,351)
Receipts over (under) expenditures	219	(35,526)		
Unencumbered cash, beginning of year	46,940	47,159		
Unencumbered cash, end of year	\$ 47,159	\$ 11,633		

FINNEY COUNTY, KANSAS
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 9,542,213	\$ 9,215,703	\$ 9,493,760	\$ (278,057)
Motor vehicle	576,985	931,371	759,376	171,995
Delinquent property	112,365	141,364	-	141,364
Motor vehicle excise tax	9,839	7,245	14,143	(6,898)
Recreational vehicle tax	9,584	5,545	18,224	(12,679)
In lieu of	149,845	136,701	149,845	(13,144)
Other	277,649	276,265	200,000	76,265
Total receipts	10,678,480	10,714,194	\$ 10,635,348	\$ 78,846
Expenditures:				
Sheriff:				
Personnel services	5,215,546	5,584,424	\$ 5,871,256	\$ (286,832)
Contractual services	469,894	906,546	461,500	445,046
Commodities	755,411	753,207	756,625	(3,418)
Capital outlay	452,738	287,758	293,000	(5,242)
Building maintenance reimbursement	68,876	68,876	68,876	-
Health insurance reimbursement	1,170,694	1,170,694	1,170,694	-
Total sheriff	8,133,159	8,771,505	8,621,951	149,554
Attorney:				
Personnel services	1,514,698	1,680,263	\$ 1,910,950	\$ (230,687)
Contractual services	70,069	99,959	132,500	(32,541)
Commodities	112,342	140,670	122,500	18,170
Capital outlay	2,336	7,344	-	7,344
Building maintenance reimbursement	20,275	21,297	21,297	-
Health insurance reimbursement	229,623	241,104	241,104	-
Total attorney	1,949,343	2,190,637	2,428,351	(237,714)
Transfers out:				
Capital Improvement Reserve	69,000	-	-	-
Total expenditures	10,151,502	10,962,142	\$ 11,050,302	\$ (88,160)
Receipts over (under) expenditures	526,978	(247,948)		
Unencumbered cash, beginning of year	408,575	935,553		
Unencumbered cash, end of year	\$ 935,553	\$ 687,605		

FINNEY COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 816,750	\$ 820,381	\$ 845,067	\$ (24,686)
Motor vehicle	93,069	84,458	64,991	19,467
Delinquent property	19,719	14,834	-	14,834
Motor vehicle excise tax	1,155	620	1,210	(590)
Recreational vehicle tax	1,412	528	1,559	(1,031)
In lieu of	12,829	12,169	12,829	(660)
Other	455	-	-	-
Total receipts	<u>945,389</u>	<u>932,990</u>	<u>\$ 925,656</u>	<u>\$ 7,334</u>
Expenditures:				
Culture and recreation:				
Finney County Library	<u>910,228</u>	<u>910,228</u>	<u>\$ 910,228</u>	<u>\$ -</u>
Total expenditures	<u>910,228</u>	<u>910,228</u>	<u>\$ 910,228</u>	<u>\$ -</u>
Receipts over expenditures	35,161	22,762		
Unencumbered cash, beginning of year	<u>1,089</u>	<u>36,250</u>		
Unencumbered cash, end of year	<u>\$ 36,250</u>	<u>\$ 59,012</u>		

FINNEY COUNTY, KANSAS
Intellectual Disability Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 186,156	\$ 184,222	\$ 189,436	\$ (5,214)
Motor vehicle	19,176	18,920	14,793	4,127
Delinquent property	4,064	3,270	-	3,270
Motor vehicle excise tax	241	141	276	(135)
Recreational vehicle tax	292	117	355	(238)
In lieu of	2,924	2,734	2,924	(190)
Total receipts	212,853	209,404	\$ 207,784	\$ 1,620
Expenditures:				
Health and sanitation:				
Distributions - SDSI	95,000	95,000	\$ 95,000	\$ -
Distributions - RCDC	110,000	110,000	110,000	-
Total expenditures	205,000	205,000	\$ 205,000	\$ -
Receipts over expenditures	7,853	4,404		
Unencumbered cash, beginning of year	216	8,069		
Unencumbered cash, end of year	\$ 8,069	\$ 12,473		

FINNEY COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 251,911	\$ 320,893	\$ 330,198	\$ (9,305)
Motor vehicle	24,598	25,138	20,022	5,116
Delinquent property	5,081	4,648	-	4,648
Motor vehicle excise tax	296	191	373	(182)
Recreational vehicle tax	370	153	481	(328)
In lieu of	3,956	4,760	3,956	804
Licenses and fees	155,287	185,526	100,000	85,526
Total receipts	441,499	541,309	\$ 455,030	\$ 86,279
Expenditures:				
Public works:				
Personnel services	170,269	179,514	\$ 190,513	\$ (10,999)
Contractual services	8,192	6,601	13,300	(6,699)
Commodities	212,498	227,860	254,400	(26,540)
Transfers out:				
Noxious Weed Capital Outlay	30,000	35,000	-	35,000
Total expenditures	420,959	448,975	\$ 458,213	\$ (9,238)
Receipts over expenditures	20,540	92,334		
Unencumbered cash, beginning of year	77,540	98,080		
Unencumbered cash, end of year	\$ 98,080	\$ 190,414		

FINNEY COUNTY, KANSAS
 Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Sale of County assets	\$ 5,500	\$ -	\$ -	\$ -
Transfers in:				
Noxious Weed	30,000	35,000	-	35,000
Total receipts	35,500	35,000	\$ -	\$ 35,000
Expenditures:				
Public works:				
Capital outlay	29,827	35,391	\$ 79,922	\$ (44,531)
Total expenditures	29,827	35,391	\$ 79,922	\$ (44,531)
Receipts over (under) expenditures	5,673	(391)		
Unencumbered cash, beginning of year	79,922	85,595		
Unencumbered cash, end of year	\$ 85,595	\$ 85,204		

FINNEY COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 293,630	\$ 275,390
Transfers in:		
General	190,644	205,626
Total receipts	<u>484,274</u>	<u>481,016</u>
Expenditures:		
Other public service	-	331,807
Land acquisition	-	125,309
Transfers out:		
General	250,000	100,000
Total expenditures	<u>250,000</u>	<u>557,116</u>
Receipts over (under) expenditures	234,274	(76,100)
Unencumbered cash, beginning of year	<u>3,018,508</u>	<u>3,252,782</u>
Unencumbered cash, end of year	<u>\$ 3,252,782</u>	<u>\$ 3,176,682</u>

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental revenue:				
Alcohol tax	\$ 10,068	\$ 8,847	\$ 10,377	\$ (1,530)
Total receipts	<u>10,068</u>	<u>8,847</u>	<u>\$ 10,377</u>	<u>\$ (1,530)</u>
Expenditures:				
Culture and recreation:				
Distributions	12,000	10,000	\$ 12,032	\$ (2,032)
Total expenditures	<u>12,000</u>	<u>10,000</u>	<u>\$ 12,032</u>	<u>\$ (2,032)</u>
Receipts under expenditures	(1,932)	(1,153)		
Unencumbered cash, beginning of year	<u>5,889</u>	<u>3,957</u>		
Unencumbered cash, end of year	<u>\$ 3,957</u>	<u>\$ 2,804</u>		

FINNEY COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 9,217	\$ 10,118
Total receipts	<u>9,217</u>	<u>10,118</u>
Expenditures:		
General government:		
Contractual services	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	9,217	10,118
Unencumbered cash, beginning of year	<u>18,851</u>	<u>28,068</u>
Unencumbered cash, end of year	<u>\$ 28,068</u>	<u>\$ 38,186</u>

FINNEY COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 36,868	\$ 37,902
Use of money and property	323	2,755
Total receipts	<u>37,191</u>	<u>40,657</u>
Expenditures:		
General government:		
Contractual services	<u>7,545</u>	<u>6,349</u>
Total expenditures	<u>7,545</u>	<u>6,349</u>
Receipts over expenditures	29,646	34,308
Unencumbered cash, beginning of year	<u>57,610</u>	<u>87,256</u>
Unencumbered cash, end of year	<u>\$ 87,256</u>	<u>\$ 121,564</u>

FINNEY COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 9,217	\$ 10,118
Total receipts	<u>9,217</u>	<u>10,118</u>
Expenditures:		
General government:		
Commodities	642	-
Capital outlay	<u>305</u>	<u>10,700</u>
Total expenditures	<u>947</u>	<u>10,700</u>
Receipts over (under) expenditures	8,270	(582)
Unencumbered cash, beginning of year	<u>12,527</u>	<u>20,797</u>
Unencumbered cash, end of year	<u>\$ 20,797</u>	<u>\$ 20,215</u>

FINNEY COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,813,909	\$ 2,465,237	\$ 2,539,620	\$ (74,383)
Motor vehicle	297,171	289,111	223,959	65,152
Delinquent property	63,536	48,212	-	48,212
Motor vehicle excise tax	3,855	2,137	4,171	(2,034)
Recreational vehicle tax	4,559	1,799	5,374	(3,575)
In lieu of	44,199	36,569	44,199	(7,630)
Intergovernmental revenue:				
State of Kansas	1,189,924	1,200,624	1,158,979	41,645
Use of money and property	22	-	-	-
Other	26,411	38,881	-	38,881
Total receipts	<u>4,443,586</u>	<u>4,082,570</u>	<u>\$ 3,976,302</u>	<u>\$ 106,268</u>
Expenditures:				
Public works:				
Personnel services	1,781,574	1,961,925	\$ 2,257,494	\$ (295,569)
Contractual services	466,592	1,113,358	1,222,500	(109,142)
Commodities	367,186	455,149	570,250	(115,101)
Capital outlay	72,279	236,445	290,000	(53,555)
Transfers out:				
Special Highway Improvement	1,050,000	300,000	100,000	200,000
Special Road Machinery and Equipment	<u>400,000</u>	<u>200,000</u>	<u>100,000</u>	<u>100,000</u>
Total expenditures	<u>4,137,631</u>	<u>4,266,877</u>	<u>\$ 4,540,244</u>	<u>\$ (273,367)</u>
Receipts over (under) expenditures	305,955	(184,307)		
Unencumbered cash, beginning of year	<u>679,838</u>	<u>985,793</u>		
Unencumbered cash, end of year	<u>\$ 985,793</u>	<u>\$ 801,486</u>		

FINNEY COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Delinquent taxes	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Health and sanitation	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	91	91
Unencumbered cash, end of year	\$ 91	\$ 91

FINNEY COUNTY, KANSAS
 Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 202,186	\$ 230,245
Other	7,462	25,228
Transfers in:		
Public Works	1,050,000	300,000
Total receipts	<u>1,259,648</u>	<u>555,473</u>
Expenditures:		
Public works:		
Capital outlay	416,122	714,059
Total expenditures	<u>416,122</u>	<u>714,059</u>
Receipts over (under) expenditures	843,526	(158,586)
Unencumbered cash, beginning of year	5,469,795	6,313,321
Unencumbered cash, end of year	<u>\$ 6,313,321</u>	<u>\$ 6,154,735</u>

FINNEY COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	\$ 28,045	\$ 10,944
Transfers in:		
Public Works	400,000	200,000
Total receipts	<u>428,045</u>	<u>210,944</u>
Expenditures:		
Public works:		
Capital outlay	<u>269,762</u>	<u>512,558</u>
Total expenditures	<u>269,762</u>	<u>512,558</u>
Receipts over (under) expenditures	158,283	(301,614)
Unencumbered cash, beginning of year	<u>1,057,522</u>	<u>1,215,805</u>
Unencumbered cash, end of year	<u>\$ 1,215,805</u>	<u>\$ 914,191</u>

FINNEY COUNTY, KANSAS
 Sheriff's Crime Prevention Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Sales and donations	\$ 4,140	\$ 1,200
Total receipts	<u>4,140</u>	<u>1,200</u>
Expenditures:		
Public safety:		
Commodities	<u>16,970</u>	<u>12,610</u>
Total expenditures	<u>16,970</u>	<u>12,610</u>
Receipts under expenditures	(12,830)	(11,410)
Unencumbered cash, beginning of year	<u>24,323</u>	<u>11,493</u>
Unencumbered cash, end of year	<u>\$ 11,493</u>	<u>\$ 83</u>

FINNEY COUNTY, KANSAS
 Sheriff's Special Account Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 8,500	\$ 6,800
Total receipts	<u>8,500</u>	<u>6,800</u>
Expenditures:		
Public safety:		
Contractual services	<u>890</u>	<u>5,000</u>
Total expenditures	<u>890</u>	<u>5,000</u>
Receipts over expenditures	7,610	1,800
Unencumbered cash, beginning of year	<u>558</u>	<u>8,168</u>
Unencumbered cash, end of year	<u>\$ 8,168</u>	<u>\$ 9,968</u>

FINNEY COUNTY, KANSAS
 Federal and State Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 96	\$ 16
Forfeitures	12,615	16,420
Total receipts	12,711	16,436
Expenditures:		
Public safety:		
Commodities	12,500	7,425
Capital outlay	11,490	800
Total expenditures	23,990	8,225
Receipts over (under) expenditures	(11,279)	8,211
Unencumbered cash, beginning of year	59,020	47,741
Unencumbered cash, end of year	\$ 47,741	\$ 55,952

FINNEY COUNTY, KANSAS
 State Drug Tax Assessment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 5,966	\$ 31,621
Total receipts	5,966	31,621
Expenditures:		
Public safety:		
Contractual services	5,309	14,375
Commodities	-	5,282
Total expenditures	5,309	19,657
Receipts over expenditures	657	11,964
Unencumbered cash, beginning of year	479	1,136
Unencumbered cash, end of year	\$ 1,136	\$ 13,100

FINNEY COUNTY, KANSAS
 Women, Infants and Children Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 431,274	\$ 451,283
Total receipts	<u>431,274</u>	<u>451,283</u>
Expenditures:		
Health and sanitation:		
Personnel services	404,920	432,793
Contractual services	6,669	5,796
Commodities	<u>15,523</u>	<u>19,202</u>
Total expenditures	<u>427,112</u>	<u>457,791</u>
Receipts over (under) expenditures	4,162	(6,508)
Unencumbered cash (deficit), beginning of year	<u>(115,914)</u>	<u>(111,752)</u>
Unencumbered cash (deficit), end of year	<u>\$ (111,752)</u>	<u>\$ (118,260)</u>

FINNEY COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 574,742	\$ 542,742
Reimbursements and restitution	1,980	80,770
Total receipts	<u>576,722</u>	<u>623,512</u>
Expenditures:		
Public safety:		
Personnel services	380,209	365,779
Contractual services	80,643	129,411
Commodities	10,213	44,340
Capital outlay	497	-
Total expenditures	<u>471,562</u>	<u>539,530</u>
Receipts over expenditures	105,160	83,982
Unencumbered cash, beginning of year	<u>117,174</u>	<u>222,334</u>
Unencumbered cash, end of year	<u>\$ 222,334</u>	<u>\$ 306,316</u>

FINNEY COUNTY, KANSAS
Youth Services Reinvestment Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 164,850	\$ 23,397
Total receipts	<u>164,850</u>	<u>23,397</u>
Expenditures:		
Public safety:		
Personnel services	28,477	42,139
Contractual services	850	-
Commodities	<u>39,142</u>	<u>1,041</u>
Total expenditures	<u>68,469</u>	<u>43,180</u>
Receipts over (under) expenditures	96,381	(19,783)
Unencumbered cash, beginning of year	<u>-</u>	<u>96,381</u>
Unencumbered cash, end of year	<u>\$ 96,381</u>	<u>\$ 76,598</u>

Capital Project Funds

Fund Description

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by business funds and trust funds. Financing is provided by general and limited obligation bond issues.

The following funds are used to account for the financing and construction of various improvements within the County:

- *Correction Services Building
- *JB Road Sales Tax

FINNEY COUNTY, KANSAS
Correction Services Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 1,059,618	\$ 1,104,459
Use of money and property	3,716	1,104
Total receipts	<u>1,063,334</u>	<u>1,105,563</u>
Expenditures:		
Debt service:		
Bond principal	560,000	580,000
Bond interest	142,231	125,431
Total expenditures	<u>702,231</u>	<u>705,431</u>
Receipts over expenditures	361,103	400,132
Unencumbered cash, beginning of year	<u>1,319,527</u>	<u>1,680,630</u>
Unencumbered cash, end of year	<u>\$ 1,680,630</u>	<u>\$ 2,080,762</u>

FINNEY COUNTY, KANSAS
 JB Road Sales Tax Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 721,812	\$ 1,325,351
Total receipts	<u>721,812</u>	<u>1,325,351</u>
Expenditures:		
General government:		
Capital outlay	<u>721,812</u>	<u>1,325,351</u>
Total expenditures	<u>721,812</u>	<u>1,325,351</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Business Funds

Enterprise Funds

Fund Description

The Business Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

The Business Enterprise Funds used by Finney County, Kansas, are:

Landfill:

This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

Sewer District #1:

This fund is used to account for the receipt of user fees and expenditures of funds for the retirement of debt and operation of the sewer district.

Sewer District #2:

This fund is used to account for the receipt of user fees and expenditures of funds for the retirement of debt and operation of the sewer district.

Sewer District #3:

This fund is used to account for the receipt of user fees and expenditures of funds for the operation of the sewer district.

Sewer District #3 Bond and Interest:

This fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the bonds used to construct the infrastructure of the sewer district.

FINNEY COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Interest and royalties	\$ 4,872	\$ 2,161	\$ -	\$ 2,161
Rent	-	53,241	-	53,241
Licenses and fees	129,965	135,135	90,000	45,135
Total receipts	134,837	190,537	\$ 90,000	\$ 100,537
Expenditures:				
Health and sanitation:				
Personnel services	-	11,744	\$ 10,000	\$ 1,744
Contractual services	88,227	10,925	500,000	(489,075)
Commodities	-	-	10,000	(10,000)
Capital outlay	-	-	145,654	(145,654)
Transfers out:				
General	200,000	100,000	100,000	-
Total expenditures	288,227	122,669	\$ 765,654	\$ (642,985)
Receipts over (under) expenditures	(153,390)	67,868		
Unencumbered cash, beginning of year	820,654	667,264		
Unencumbered cash, end of year	\$ 667,264	\$ 735,132		

FINNEY COUNTY, KANSAS
 Sewer District #1 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 12,061	\$ 10,120	\$ 11,382	\$ (1,262)
Motor vehicle	1,692	1,704	1,359	345
Delinquent property	734	1,726	-	1,726
Recreational vehicle tax	25	7	110	(103)
User fees	79,439	78,566	90,000	(11,434)
Total receipts	93,951	92,123	\$ 102,851	\$ (10,728)
Expenditures:				
Health and sanitation:				
Personnel services	12,880	7,651	\$ 12,500	\$ (4,849)
Contractual services	54,337	50,417	266,119	(215,702)
Commodities	3,979	3,055	2,700	355
Capital outlay	-	-	20,000	(20,000)
Total expenditures	71,196	61,123	\$ 301,319	\$ (240,196)
Receipts over expenditures	22,755	31,000		
Unencumbered cash, beginning of year	295,630	318,385		
Unencumbered cash, end of year	\$ 318,385	\$ 349,385		

FINNEY COUNTY, KANSAS
 Sewer District #2 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 35,417	\$ 35,052	\$ 35,561	\$ (509)
Motor vehicle	7,884	7,592	5,710	1,882
Delinquent property	391	192	-	192
Motor vehicle excise tax	-	-	22	(22)
Recreational vehicle tax	73	32	345	(313)
User fees	5,227	4,963	-	4,963
Total receipts	48,992	47,831	\$ 41,638	\$ 6,193
Expenditures:				
Health and sanitation:				
Personnel services	10,000	14,846	\$ 15,000	\$ (154)
Contractual services	65,481	45,727	42,352	3,375
Commodities	5,283	2,763	3,300	(537)
Capital outlay	814	-	20,000	(20,000)
Total expenditures	81,578	63,336	\$ 80,652	\$ (17,316)
Receipts under expenditures	(32,586)	(15,505)		
Unencumbered cash, beginning of year	51,086	18,500		
Unencumbered cash, end of year	\$ 18,500	\$ 2,995		

FINNEY COUNTY, KANSAS
 Sewer District #3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Special assessments	\$ 64,220	\$ 61,274	\$ 22,450	\$ 38,824
Recreational vehicle tax	-	-	466	(466)
User fees	28,431	28,492	75,000	(46,508)
Total receipts	92,651	89,766	\$ 97,916	\$ (8,150)
Expenditures:				
Health and sanitation:				
Personnel services	10,010	9,043	\$ 15,000	\$ (5,957)
Contractual services	65,582	73,110	77,950	(4,840)
Commodities	1,212	624	1,500	(876)
Capital outlay	-	-	3,000	(3,000)
Total expenditures	76,804	82,777	\$ 97,450	\$ (14,673)
Receipts over expenditures	15,847	6,989		
Unencumbered cash, beginning of year	17,067	32,914		
Unencumbered cash, end of year	\$ 32,914	\$ 39,903		

FINNEY COUNTY, KANSAS
 Sewer District #3 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem	\$ -	\$ 38,034	\$ 12,788	\$ 25,246
Special assessments	51,534	19,123	39,884	(20,761)
Delinquent taxes	-	451	-	451
Total receipts	51,534	57,608	\$ 52,672	\$ 4,936
Expenditures:				
Debt service:				
Principal	15,000	15,000	\$ 15,000	\$ -
Bond interest	33,013	32,300	32,300	-
Cash basis reserve	-	-	5,000	(5,000)
Total expenditures	48,013	47,300	\$ 52,300	\$ (5,000)
Receipts over expenditures	3,521	10,308		
Unencumbered cash (deficit), beginning of year	(26,485)	(22,964)		
Unencumbered cash (deficit), end of year	\$ (22,964)	\$ (12,656)		

Trust Funds

Nonexpendable Trust Funds

Fund Description

The Nonexpendable Trust Funds are used to account for assets held by the County in a trustee capacity for which the principal cannot be spent.

The Nonexpendable Trust Funds used by Finney County, Kansas, are:

CDBG Revolving Loan Fund:

This fund is used to account for loan repayments and new loan authorizations of monies available and set aside for economic development activities within the County. The monies originally resulted from the proceeds of a Community Development Block Grant for the establishment of a permanent revolving loan fund.

FINNEY COUNTY, KANSAS
 CDBG Revolving Loan Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Loan repayments	\$ 23,192	\$ 27,672	\$ 8,800	\$ 18,872
Use of money and property	1,652	859	-	859
Total receipts	<u>24,844</u>	<u>28,531</u>	<u>\$ 8,800</u>	<u>\$ 19,731</u>
Expenditures:				
Other public service:				
Loan distributions	-	-	\$ 337,661	\$ (337,661)
Contractual services	592	944	-	944
Total expenditures	<u>592</u>	<u>944</u>	<u>\$ 337,661</u>	<u>\$ (336,717)</u>
Receipts over expenditures	24,252	27,587		
Unencumbered cash, beginning of year	<u>320,061</u>	<u>344,313</u>		
Unencumbered cash, end of year	<u>\$ 344,313</u>	<u>\$ 371,900</u>		

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. None of the related municipal entities are subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

The related municipal entities included by Finney County, Kansas, are:

Finney County Convention and Visitors Bureau:

The Convention and Visitors Bureau operates the County's Convention and Visitors Bureau and provides services for the residents of Finney County. The Board of Directors is responsible for the management and fiscal accountability of the Convention and Visitors Bureau. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Convention and Visitors Bureau's budget and collect/disburse to them the proceeds from the County's guest bed tax for their operations.

Finney County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Board of Directors is elected. The County levies taxes for the support of the Council.

Finney County Public Library:

The Library Board operates the County's library and provides services for the residents of Finney County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. Bond issuances for the Library's benefit must be approved by the County.

FINNEY COUNTY, KANSAS
 Finney County Convention & Visitors Bureau
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental revenues	\$ 800,000	\$ 842,171	\$ 950,000	\$ (107,829)
Use of money and property	3,169	4,621	-	4,621
Other	6,747	6,030	-	6,030
Total receipts	<u>809,916</u>	<u>852,822</u>	<u>\$ 950,000</u>	<u>\$ (97,178)</u>
Expenditures:				
Culture and recreation:				
Personnel services	233,328	234,361	\$ 282,227	\$ (47,866)
Contractual services	485,800	502,368	599,000	(96,632)
Commodities	45,035	62,121	-	62,121
Capital outlay	37,259	-	-	-
Total expenditures	<u>801,422</u>	<u>798,850</u>	<u>\$ 881,227</u>	<u>\$ (82,377)</u>
Receipts over expenditures	8,494	53,972		
Unencumbered cash, beginning of year	<u>279,014</u>	<u>287,508</u>		
Unencumbered cash, end of year	<u>\$ 287,508</u>	<u>\$ 341,480</u>		

*Note: This is an internal operating budget only. The Bureau is not subject to a legal budget.

FINNEY COUNTY, KANSAS
 Finney County Extension Council
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental revenue	\$ 178,928	\$ 163,872	\$ 220,152	\$ (56,280)
Use of money and property	709	2,475	-	2,475
Other	18,720	20,637	35,000	(14,363)
Total receipts	198,357	186,984	\$ 255,152	\$ (68,168)
Expenditures:				
Culture and recreation:				
Personnel services	98,195	147,924	\$ 180,660	\$ (32,736)
Contractual services	10,017	6,094	6,000	94
Commodities	35,842	42,571	25,492	17,079
Capital outlay	13,123	8,590	8,000	590
Total expenditures	157,177	205,179	\$ 220,152	\$ (14,973)
Receipts over (under) expenditures	41,180	(18,195)		
Unencumbered cash, beginning of year	225,089	266,269		
Unencumbered cash, end of year	\$ 266,269	\$ 248,074		

*Note: This is an internal operating budget only. The Council is not subject to a legal budget.

FINNEY COUNTY, KANSAS
 Finney County Public Library
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental revenues	\$ 920,767	\$ 920,789	\$ 920,789	\$ -
Licenses and fees	32,632	37,260	35,000	2,260
Use of money and property	331	357	1,200	(843)
Other	67,859	41,376	40,584	792
Total receipts	1,021,589	999,782	\$ 997,573	\$ 2,209
Expenditures:				
Culture and recreation:				
Contractual services	983,040	981,467	\$ 1,007,147	\$ (25,680)
Commodities	17,452	9,272	41,700	(32,428)
Capital outlay	456	-	5,000	(5,000)
Transfers out	10,000	9,295	-	9,295
Total expenditures	1,010,948	1,000,034	\$ 1,053,847	\$ (53,813)
Receipts over (under) expenditures	10,641	(252)		
Unencumbered cash, beginning of year	153,896	164,537		
Unencumbered cash, end of year	\$ 164,537	\$ 164,285		

*Note: This is an internal operating budget only. The Library is not subject to a legal budget.

FINNEY COUNTY, KANSAS
 Finney County Public Library
 Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 1,355	\$ 18
Other	3,850	4,734
Transfers in	10,000	9,295
Total receipts	<u>15,205</u>	<u>14,047</u>
Expenditures:		
Culture and recreation:		
Contractual services	104	-
Capital outlay	66,372	6,324
Total expenditures	<u>66,476</u>	<u>6,324</u>
Receipts over (under) expenditures	(51,271)	7,723
Unencumbered cash, beginning of year	<u>118,938</u>	<u>67,667</u>
Unencumbered cash, end of year	<u>\$ 67,667</u>	<u>\$ 75,390</u>

Agency Funds

Fund Description

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Finney County, Kansas, are:

County Clerk:

This fund is used to account for fees collected by the County Clerk's office.

County Attorney:

This fund is used to account for restitutions collected by the County Attorney's office.

Register of Deeds:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

Fair Grounds:

This fund is used to account for the collection of deposits for rental of the fairground buildings by the general public.

District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:

This fund is used to account for funds used in the operation of the County's law library.

Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

Sheriff Bond:

This fund is used to account for all monies held as bonds by the Sheriff department.

Sheriff Inmate:

This fund is used to account for monies held in trust for inmates which can be used for inmate purchases.

Sheriff Offender:

This fund is used to account for fees collected by the Sheriff department.

County Treasurer - Wildlife and Parks Account:

This fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted quarterly to the State of Kansas.

Agency Funds

(continued)

County Treasurer – Heritage Trust

This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

County Treasurer - Payroll:

This fund is used to account for all withholdings from County employees. These withholdings are remitted to the appropriate agency.

County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

County Treasurer - Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, watercraft tax, and rental and excise tax.

County Treasurer - Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, May, July, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

FINNEY COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2019

	Cash Balance (Deficit) 1/1/19	Receipts	Disburse- ments	Cash Balance (Deficit) 12/31/19
Trust and Agency Funds:				
County Clerk	\$ 2,678	\$ 15,312	\$ 2,982	\$ 15,008
County Attorney	2,970	203,615	202,842	3,743
Register of Deeds	33,718	383,952	376,241	41,429
Fair Grounds	47,833	93,403	82,578	58,658
District Court	807,311	2,114,260	2,383,701	537,870
Law Library	132,837	34,187	18,741	148,283
Sheriff	3,693	276,148	277,553	2,288
Sheriff Bond	7,594	81,198	78,057	10,735
Sheriff Inmate	15,218	188,237	193,848	9,607
Sheriff Offender	58,178	18,297	61,966	14,509
County Treasurer:				
Wildlife and Parks Account	(104)	7,374	7,425	(155)
Heritage Trust	4,642	20,236	21,402	3,476
Payroll	(23,906)	2,956,338	2,965,209	(32,777)
Motor Vehicle Fees and Sales Tax Collection	169,591	3,704,077	3,748,321	125,347
Tax Collections	41,809,761	44,986,938	45,675,420	41,121,279
Tax Distributions	931,049	49,778,549	49,722,942	986,656
Total	<u>\$ 44,003,063</u>	<u>\$ 104,862,121</u>	<u>\$ 105,819,228</u>	<u>\$ 43,045,956</u>

Other Supplemental Information

FINNEY COUNTY, KANSAS
 Reconciliation of 2018 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2019

2018 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 69,705,989
Supplemental tax roll		324,151
2018 taxes added/abated, net change		<u>(343,070)</u>
2018 tax roll as adjusted		<u>\$ 69,687,070</u>
2018 Tax Roll Accounted For:		
2018 current tax collections		\$ 68,042,971
Delinquent taxes:		
Personal property tax warrants	\$ 48,389	
Real estate taxes	<u>1,595,710</u>	<u>1,644,099</u>
2018 total tax roll		<u>\$ 69,687,070</u>

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 3,458,877	\$ 3,969,820	\$ 4,059,208	\$ (89,388)
Motor vehicle	600,894	360,501	275,377	85,124
Delinquent property	142,698	79,373	-	79,373
Motor vehicle excise tax	5,067	2,628	5,130	(2,502)
Recreational vehicle tax	8,371	2,269	6,609	(4,340)
Interest and fees:				
Current	52,914	38,413	20,000	18,413
Vehicle	3,548	2,248	-	2,248
Delinquent	238,648	196,860	100,000	96,860
Local sales	2,119,237	2,300,879	1,600,000	700,879
In lieu of	54,343	58,451	54,343	4,108
Total taxes	6,684,597	7,011,442	6,120,667	890,775
Intergovernmental revenue:				
Local alcoholic liquor tax	10,068	8,847	10,377	(1,530)
Severance tax	145,409	-	120,014	(120,014)
Total intergovernmental revenue	155,477	8,847	130,391	(121,544)
Licenses and fees:				
Mortgage registration fees	99,406	5,855	-	5,855
Officers' fees	592,100	631,105	250,000	381,105
Franchise fees	30,202	31,854	15,000	16,854
Total licenses and fees	721,708	668,814	265,000	403,814
Use of money and property:				
Interest on investments	211,754	426,306	2,000	424,306
Royalties	439	999	-	999
Total use of money and property	212,193	427,305	2,000	425,305
Other:				
Library reimbursement	50,700	42,900	46,800	(3,900)
Sale of County assets	58	-	-	-
Other	356,273	435,394	101,173	334,221
Total other	407,031	478,294	147,973	330,321
Transfers in:				
Oil & Gas Depletion Trust	250,000	100,000	100,000	-
Landfill	200,000	100,000	100,000	-
Total transfers in	450,000	200,000	200,000	-
Total receipts	8,631,006	8,794,702	\$ 6,866,031	\$ 1,928,671

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 49,664	\$ 103,514	\$ 143,460	\$ (39,946)
Contractual services	1,269,625	1,438,413	1,551,000	(112,587)
Commodities	100,819	154,994	159,000	(4,006)
Capital outlay	189,427	151,398	226,000	(74,602)
Grant compliance	-	-	10,000	(10,000)
Total general and administrative	<u>1,609,535</u>	<u>1,848,319</u>	<u>2,089,460</u>	<u>(241,141)</u>
County Commission:				
Personnel services	83,369	86,163	85,453	710
Commodities	<u>5,375</u>	<u>5,603</u>	<u>12,200</u>	<u>(6,597)</u>
Total County Commission	<u>88,744</u>	<u>91,766</u>	<u>97,653</u>	<u>(5,887)</u>
County Administrator:				
Personnel services	368,226	427,043	451,566	(24,523)
Contractual services	48,439	51,045	51,700	(655)
Commodities	<u>27,534</u>	<u>29,309</u>	<u>30,125</u>	<u>(816)</u>
Total County Administrator	<u>444,199</u>	<u>507,397</u>	<u>533,391</u>	<u>(25,994)</u>
County Treasurer:				
Personnel services	448,589	437,619	513,933	(76,314)
Contractual services	15,570	17,606	21,000	(3,394)
Commodities	<u>13,630</u>	<u>34,925</u>	<u>24,500</u>	<u>10,425</u>
Total County Treasurer	<u>477,789</u>	<u>490,150</u>	<u>559,433</u>	<u>(69,283)</u>
County Clerk:				
Personnel services	236,410	234,258	218,203	16,055
Contractual services	17,805	17,635	52,000	(34,365)
Commodities	65,746	49,743	73,500	(23,757)
Capital outlay	<u>2,025</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total County Clerk	<u>321,986</u>	<u>301,636</u>	<u>343,703</u>	<u>(42,067)</u>
Register of Deeds:				
Personnel services	178,317	190,902	199,778	(8,876)
Contractual services	2,425	2,371	2,500	(129)
Commodities	<u>2,270</u>	<u>1,508</u>	<u>4,000</u>	<u>(2,492)</u>
Total Register of Deeds	<u>183,012</u>	<u>194,781</u>	<u>206,278</u>	<u>(11,497)</u>

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Computer Support Services:				
Personnel services	\$ 262,360	\$ 298,731	\$ 257,451	\$ 41,280
Contractual services	169,903	312,959	361,000	(48,041)
Commodities	22,689	19,834	23,250	(3,416)
Total Computer Support Services	454,952	631,524	641,701	(10,177)
County Appraiser:				
Personnel services	506,473	545,303	583,059	(37,756)
Contractual services	76,041	68,328	80,800	(12,472)
Commodities	28,578	29,482	30,000	(518)
Total County Appraiser	611,092	643,113	693,859	(50,746)
Building Maintenance:				
Personnel services	459,431	421,531	594,272	(172,741)
Contractual services	129,403	180,575	202,116	(21,541)
Commodities	64,756	67,442	66,000	1,442
Capital outlay	334,311	238,776	474,192	(235,416)
Total Building Maintenance	987,901	908,324	1,336,580	(428,256)
Other Agencies:				
Agricultural extension	160,000	135,000	135,000	-
Soil conservation	30,000	30,000	30,000	-
Animal shelter	25,000	-	-	-
Economic development	22,500	44,810	33,779	11,031
Total Other Agencies	237,500	209,810	198,779	11,031
Total general government	5,416,710	5,826,820	6,700,837	(874,017)
Public safety:				
District Court:				
Contractual services	749,298	857,567	838,500	19,067
Commodities	27,342	39,526	35,500	4,026
Capital outlay	226,941	-	21,000	(21,000)
Total District Court	1,003,581	897,093	895,000	2,093
25th Judicial District:				
Contractual services	25,664	41,585	32,550	9,035
Commodities	41,950	52,178	52,450	(272)
Capital outlay	3,770	12,500	12,500	-
Total 25th Judicial District	71,384	106,263	97,500	8,763

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Other Agencies:				
CASA	\$ 10,000	\$ 15,000	\$ 10,000	\$ 5,000
Total Other Agencies	10,000	15,000	10,000	5,000
Total public safety	1,084,965	1,018,356	1,002,500	15,856
Health and sanitation:				
Mental health & other	150,000	150,000	150,000	-
Total health and sanitation	150,000	150,000	150,000	-
Transfers out:				
Capital Improvement Reserve	513,835	284,612	-	284,612
Community Services Center	171,560	89,108	89,108	-
Economic Development Incentive	125,000	125,000	125,000	-
GIS	80,000	80,000	80,000	-
Juvenile Detention Center	423,268	468,234	447,946	20,288
Oil & Gas Depletion Trust	190,644	205,626	-	205,626
State and other county payments	-	-	5,000	(5,000)
Total transfers out	1,504,307	1,252,580	747,054	505,526
Total expenditures	8,155,982	8,247,756	\$ 8,600,391	\$ (352,635)
Receipts over expenditures	\$ 475,024	\$ 546,946		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2019

Federal Agency / Program	Federal CFDA Number	Additional Identification	Grant Number	Disbursements/Expenditures	
U.S. DEPARTMENT OF AGRICULTURE					
Passed through Kansas Department of Education:					
School Breakfast Program	10.553			\$ 4,101	
National School Lunch Program	10.555			<u>8,606</u>	
Total Child Nutrition Cluster				\$	12,707
Passed through Kansas Department of Health and Environment:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ATL	202020W100343	122,390	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ATL	201919W100343	323,582	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	BFPC	201919W100643	858	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	BFPC	202020W500343	3,432	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	BFPC	201919W500343	9,312	<u>459,574</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE					<u>472,281</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through Kansas Department of Commerce:					
Community Development Block Grants / Entitlement Grants (Note 4)	14.218		86-BF-184		<u>944</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>944</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through Kansas Department of Health and Environment:					
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		NU90TP921936-01-04	14,365	
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		NU90TP921936-01-03	<u>14,860</u>	29,225
Family Planning Services	93.217	2017	FHPHA0006316-01	45,734	
Family Planning Services	93.217	2016	FHPHA006448-01	<u>53,092</u>	98,826
Consolidated Health Centers - Migrant Health Centers	93.224	2018	H80CS00131-18	1,152	
Consolidated Health Centers - Migrant Health Centers	93.224	2017	H80CS00131-17	1,063	
Consolidated Health Centers - Migrant Health Centers	93.224	2016	H80CS00131-16	<u>32</u>	2,247
Immunization Cooperative Agreements	93.268	2018	HNH231P922627-01	3,567	
Immunization Cooperative Agreements	93.268	2018	H23IP000748-05	<u>3,627</u>	7,194

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2019

Federal Agency / Program	Federal CFDA Number	Additional Identification	Grant Number	Disbursements/Expenditures
(continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Kansas Department of Health and Environment: (continued)				
Public Health Emergency Response:				
Cooperative Agreement for Emergency				
Response: Public Health Crisis Response	93.354		NU90TP21961-01	\$ 65,000
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898		NU58DP006273-03	\$ 1,019
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898		NU58DP006273-02	2,043 3,062
Maternal and Child Health Services Block Grant to the States	93.994	2019	B04MC32543-01	26,474
Maternal and Child Health Services Block Grant to the States	93.994	2018	B04MC31488-01	24,667 51,141
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				256,695
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas Program	95.001		G19MW003A	34,711
High Intensity Drug Trafficking Areas Program	95.001		G18MW003A	19,985
High Intensity Drug Trafficking Areas Program	95.001		G17MW003A	37,061 91,757
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT				91,757
TOTAL FEDERAL GRANTS				\$ 821,677

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2019

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity programs of Finney County, Kansas, under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, which is described in Note 1 to the County's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De minimis cost rate

The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

4. Community Development Block Grant

Receipts are from payments received on the revolving loan fund originally established through Community Development Block Grant monies. The original program was closed out in previous years. Loans receivable at December 31, 2019, totaled \$8,992.

**SINGLE AUDIT
SECTION**



INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The County Commissioners
Finney County, Kansas
Garden City, Kansas 67846

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement which collectively comprise the County's basic financial statement as listed in the table of contents, and have issued our report thereon dated August 5, 2020. The County prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial statement includes the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library, which were not audited in accordance with Government Auditing Standards; accordingly, this report does not extend to those related municipal entities.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Finney County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Finney County's internal control. Accordingly, we do not express an opinion on the effectiveness of Finney County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not identified. However, as described in the accompanying schedule of findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We

consider the deficiencies described in the accompanying schedule of findings as items 2019-1 and 2019-2 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Finney County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of Finney County in a separate letter dated August 5, 2020.

Finney County's Response to Findings

Finney County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Finney County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of Finney County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Finney County's internal control over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

August 5, 2020



INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

The County Commissioners
Finney County, Kansas
Garden City, Kansas 67846

Report on Compliance for Each Major Federal Program

We have audited Finney County, Kansas, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019. Finney County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Finney County's financial statement includes the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library, which received no federal awards during the year ended December 31, 2019. Our compliance audit, as described below, did not include the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library because they did not expend any federal awards.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Finney County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Finney County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Finney County's compliance.

Opinion on Each Major Federal Program

In our opinion, Finney County, Kansas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

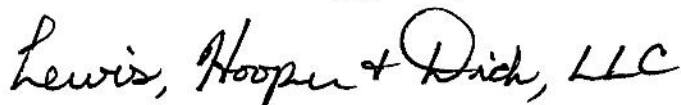
Report on Internal Control over Compliance

Management of Finney County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Finney County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Finney County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



LEWIS, HOOPER & DICK, LLC

August 5, 2020

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2019

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statements

- Type of auditors' report issued:

Adverse (GAAP Basis)
Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:

Are any material weaknesses identified? Yes
Are any significant deficiencies identified? None reported
Is any noncompliance material to the financial statement noted? No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified? No
Are any significant deficiencies identified? None reported

- Type of auditors' report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

- Identification of major programs:

CFDA	Program	Additional Information	Grant Number	Expenditures
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	ATL	202020W100343	\$ 122,390
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	ATL	201919W100343	323,582
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	BFPC	201919W100643	858
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	BFPC	202020W500343	3,432
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	BFPC	201919W500343	9,312

- Dollar threshold used to distinguish between type A and B programs: \$750,000

- Auditee qualified as low-risk auditee? No

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2019

II. FINANCIAL STATEMENT FINDINGS

Finding 2019-1

Finding: Control procedures over cash reconciliations were not in place.

Criteria: Control procedures over cash should be in place to prevent, detect, and correct potential misstatements in the financial statements, along with helping to prevent the potential misappropriation of funds. This includes proper review and reconciliation functions.

Condition: Effective control procedures over cash reconciliations were not in place for the County.

Context: Cash balances were not reconciled on a timely basis and accurate financial reports were not prepared for management's review at year end.

Effect: Accurate reports were not available for management's review and use in decision-making processes at year end.

Cause: Cash balances were not reconciled as of month and year end resulting in inaccurate reports for management review.

Repeat Finding: Repeat finding of 2018-1.

Recommendation: We recommend the County review control procedures over cash reconciliations to ensure financial statements are prepared and reconciled timely to aid in the detection and correction of errors.

Finding 2019-2

Finding: Control procedures over the recording of journal entries were not in place.

Criteria: Control procedures over the recording of journal entries should be in place to prevent, detect, and correct potential misstatement of transactions.

Condition: Effective control procedures over the recording of journal entries were not in place for the County.

Context: In the current year we noted journal entries made which lacked the proper supporting documentation and without going through the County's approval process.

Effect or Potential Effect: Material misstatement in the financial statements may result from inadequate review of journal entries.

Cause: This finding occurred due to inadequate training and review procedures during a period of significant change in certain key positions in the Treasurer's office.

Recommendation: We recommend the County review control procedures over recording of journal entries. Documentation should be maintained for all journal entries and should be reviewed by management to ensure proper recording of all transactions.

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2019

II. FINANCIAL STATEMENT FINDINGS (continued)

Responsible Official's

Response: The County's management will monitor bank reconciliations to ensure cash is reconciled on a routine basis with any adjustments posted during the reconciliation process. The County's management will also review control procedures over recording of journal entries and maintain all supporting documentation.

Planned Implementation

Date of Corrective

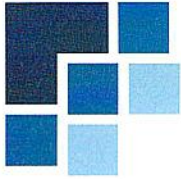
Action: August 30, 2020

Person Responsible for

Corrective Action: County Administrator

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted



FINNEY COUNTY
KANSAS

COUNTY ADMINISTRATION

Robert Reece, County Administrator
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F. (620) 272-3599

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2019

August 5, 2020

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2019.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: January 1, 2019 through December 31, 2019

The findings from the December 31, 2019, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

Finding 2019-1

The County will monitor bank reconciliations to ensure cash is reconciled on a routine basis with any adjustments posted during the reconciliation process.

Finding 2019-2

The County will review control procedures over recording of journal entries and maintain all supporting documentation.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

See current year financial statement finding.

If there are any questions regarding this plan, please call Robert Reece at 620-272-3542.

Sincerely,

Robert Reece
County Administrator